IN THE HIGH COURT OF BOMBAY AT GOA

WRIT PETITION NO. 82 OF 2004.

Smt. Asha Anant Vaidya,
residing at Dyandevi Sahitya
Sahawas, Bandra, Mumbai. .... Petitioner.

Versus

State of Goa,
Through the Civil-cum-
Sub-Registrar, Ponda, Goa. .... Respondent.

Mr. U. S. Kolwalkar, Advocate for the Petitioner.

Mr. G. Shirodkar, Addl. Government Advocate for the State-Respondent.

CORAM: DR. S. RADHAKRISHNAN, J.

DATE: 4th OCTOBER, 2006.

ORAL JUDGMENT:

1. By this petition, the petitioner is challenging the Order of the learned Additional Collector dated 25th January, 1994 exercising his powers under the Indian Stamp (Goa, Daman and Diu Amendment) Act 1975 and also the Judgment and Order of the learned Civil Judge Senior Division at Panaji dated 25th July, 2003 which concurred with the order of the learned Addl. Collector, North Goa District, Panaji.

2. The brief facts are that the petitioner herein had purchased a plot

of land from one Yeshwant L. Pai Raikar and his wife Smt. Pushpa Raikar by sale deed dated 25th November, 1991 of an area admeasuring 279 sq. metres at the rate of Rs.161/- per sq. metre at Bandora village. It appears that the said Shri Yeshwant Raikar had purchased a large property admeasuring 49,000 sq.m. and developed the same and sold the same to various persons by various deeds of sale between the period April, 1991 to March, 1992 and the prices ranged from Rs.159/- to Rs.225/-. There is also no dispute that the said Raikar had also sold a piece of land admeasuring 549 sq.metres at the rate of Rs.258/- per sq.m. under a sale deed dated 30th June, 1992. The sale deed of the Petitioner was impounded by the stamp authorities on the ground of under-valuation and the inquiry was conducted by the said Addl. Collector after production of evidence by both the parties, came to the conclusion that the value of the plot purchased by the petitioner ought to be Rs.300/- per sq.m. Accordingly the petitioner was directed to pay the difference of Rs.2322/- by way of stamp duty and a fine of Rs.500/-. Before the Addl. Collector the petitioner had cited the case of Land Acquisition Case No.2/1/92/Land before the Land Acquisition Officer, Ponda wherein Rs.25/- per sq.m. was awarded for acquisition of land. However, the same was not accepted by the said Addl. Collector as the said land was almost 1.5 kms. away from the land which was purchased by the petitioner.

3. Aggrieved by the aforesaid Order of the learned Addl. Collector the petitioner herein had preferred an appeal before the learned Civil Judge S.D.at Panaji. The learned Civil Judge S.D. at Panaji by a detailed Order had analysed various materials and found that the first sale instance which is relied upon was of 29th November, 1991 was at the rate of Rs.200/- per sq.m. and the second sale instance dated 29th November, 1991 was also valued at Rs.225/- per sq.m. It may be noted here that the petitioner had purchased the land on 25th November, 1991 which was in very close vicinity of the same. On the contrary the learned Civil Judge S.D. found the contention of the petitioner that the rate of value should be Rs.15/- per sq.m. was totally baseless and accordingly the learned Judge found no error in the order of the learned Addl. Collector and came to the conclusion that based on the material on record, the learned Addl. Collector had rightly concluded that the value ought to be Rs.300/- per sq.m., having regard to the location of the plot.

4. After having heard both the learned Counsel and after perusal of both the Orders of the learned Addl. Collector as well as the Order of the learned Civil Judge S.D., Panaji in appeal concurring with the view of the learned Addl. Collector, I do not find any jurisdictional error in the above. I do not also find any error apparent on the face of the record. Both the lower authorities have placed reliance on the material which indicate that

during the relevant period the prices varied from Rs.225/- to Rs.250/- and having regard to the location of the petitioner's plot, the finding given that the value ought to be Rs.300/- per sq.meter cannot be said to be so perverse, this Court ought to interfere. Both the authorities have applied their mind and have come to a conclusion based on evidence and material that the petitioner's property ought to be valued at Rs.300/- per sq.m. and have directed the petitioner to pay the difference in stamp duty and fine. Hence I do not find any case made out as there is no error apparent on the face of the record or any jurisdictional error to justify interference.

5. Hence the Rule stands discharged, however with no order as to costs.

Dr. S. RADHAKRISHNAN, J.

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